EXHIBIT B-2 - UNTIMELY BOOKS AND RECORDS CLAIMS

| CREDITOR'S NAME AND ADDRESS | CLAIM NUMBER | ASSERTED CLAIM AMOUNT | | DATE FILED | DOCKETED DEBTOR |
|--|-----------------|--|--------------------------|---------------|---|
| COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR 172 W 3RD ST SAN BERNARDINO, CA 92415 | 16057 | Secured: Priority: Administrative: Unsecured: Total: | \$182.56 \$182.56 | 08/09/2006 | DELPHI CORPORATION (05-44481) |
| NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE PO BOX 5300 ALBANY, NY 12205-0300 | 16282 | Secured: Priority: Administrative: Unsecured: Total: | \$1,126.56 \$1,126.56 | 09/05/2006 | DELPHI CONNECTION SYSTEMS (05-44624) |
| NUMBERALL STAMP & TOOL CO INC HIGH ST PO BOX 187 SANGERVILLE, ME 04479-0187 | 16193 | Secured: Priority: Administrative: Unsecured: Total: | \$9,762.31 \$9,762.31 | 08/11/2006 | DELPHI CORPORATION (05-44481) |
| NUMBERALL STAMP AND TOOL CO INC PO BOX 187 SANGERVILLE, ME 04479 | 16263 | Secured: Priority: Administrative: Unsecured: Total: | \$9,762.31 \$9,762.31 | 08/11/2006 | DELPHI CORPORATION (05-44481) |
| TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ON BEHALF OF THE STATE OF TEXAS TEXAS MUNICIPALITIES TEXAS COUNTIES BANKRUPTCY COLLECTION DIVISION PO BOX 12548 AUSTIN, TX 78711-2548 | 16452 | Secured: Priority: Administrative: Unsecured: Total: | \$0.00 | 12/12/2006 | DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623) |

Total: 5 \$20,833.74